

Australian Capital Territory

Taxation Administration (Ambulance Levy) Determination 2007 (No 1)

Disallowable instrument DI2007– 312

made under the

Taxation Administration Act 1999, s 139 (Determination of amounts payable under tax laws)

EXPLANATORY STATEMENT

Purpose

1. The purpose of this instrument is to revoke DI2006-251, the current determination of the relevant amount for the purposes of calculating the ambulance levy, and to determine a new relevant amount commencing on 1 January 2008.

Summary

2. The *Taxation Administration Act 1999* (the TAA) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. These tax laws are specified in section 4 of the TAA and include schedule 1, section 1.4 of the *Emergencies Act 2004* (Emergencies Act).
3. Section 139 of the TAA empowers the Minister to determine the amount of taxes, duties and license fees payable under a tax law, including schedule 1, section 1.4 of the Emergencies Act. This determination is a disallowable instrument.
4. Schedule 1 of the Emergencies Act imposes a liability on health benefits organisations to pay a monthly ambulance levy in respect of each person or family insured by that organisation. Section 1.4 contains the formula for the imposition of the levy for each month.

Changes in this Determination

5. This instrument revokes the current determination of the relevant amount of \$1.72 and determines a new relevant amount of \$1.79, commencing on 1 January 2008.
6. This is a 4.25 per cent increase in line with the ACT Department of Treasury latest forecast.

Authorised by the Treasurer